Arent Fox LLP / New York, NY / Washington, DC / Los Angeles CDOC TO TO THE PROPERTY OF THE PRO

Arent Fox

CHAMBERS OF RICHARD M. BERMAN U.S.D.

USDC SDNY DATE FILED: 9/26/11

Temitope K. Yusuf

isuf temitope@arentfo:

Attorney 212.457.5489 DIRECT 212,484,3990 FAX

September 22, 2011

BY HAND DELIVERY

The Honorable Richard M. Berman **United States District Court** Southern District of New York 500 Pearl Street, Rm. 650 New York, New York 10007

Re: Azzolini v. Marriott International, Inc.

99 Civ. 11605 and 03 Civ. 4345

SO ORDERED:

Date: 9 24/11 Richard M. Berman, U.S.D.J.

Dear Judge Berman:

We are in receipt of your Honor's order entered Friday September 16, 2011 denying our request for an extension to comply with your order of September 6, 2011. We write to inform your Honor that we have contacted plaintiff's attorney several times prior to and since your Honor's order and have yet to receive a response from plaintiff's attorney or a 2011 W4 from his client.

Under IRS publication 15 (Circular E) Employer's tax Guide which discusses Invalid Forms W-4, "Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way it is false. An employee who submits a false Form W-4 may be subject to a \$500 penalty. You may treat a Form W-4 as invalid if the employee wrote "exempt" on line 7 and also entered a number on line 5 or an amount on line 6." (Emphasis added.)

An employer may not issue a payroll check if the W4 contains an exemption and seeks withholdings. In this instance, Mr. Azzolini's 2010 W4 requests an exemption and claims withholdings. Marriott cannot determine whether Mr. Azzolini is exempt or claiming withholdings, as such Marriott is unable to issue the check.

Please note that Marriott wishes to be in total compliance with your Honor's order, however given the conflict between your Honor's order and this rule, we respectfully request that your

The Honorable Richard M. Berman September 22, 2011 Page 2

Arent Fox

Honor order Mr. O'Neill to provide Marriott with a 2011 W4 for his client so that we may issue the check pursuant to your Honor's order.

Respectfully submitted,

Temitope K. Yusuf

cc: Michael G. O'Neill (via Facsimile)

TKY/jma